IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

WEDNESDAY, THE 14TH NOVEMBER 2007 / 23RD KARTHIKA 1929

WA.No. 2684 of 2007

AGAINST THE JUDGEMENT IN WPC.30891/2007 Dated 18/10/2007
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APPELLANT: PETITIONER IN WPC

M/S.JOHNSON ROCKS,
PAYYANAMON,
KONNI,
REPRESENTED BY ITS MANAGING PARTNER,
MRS.SUSAMMA JOHN.

BY ADV. SRI.THAMPAN THOMAS

RESPONDENTS: RESPONDENTS IN WPC
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1. **STATE OF KERALA**, REPRESENTED BY ITS SECRETARY, TAXES, TRIVANDRUM.

2. **THE DEPUTY COMMISSIONER APPEALS,** COMMERCIAL TAXES, KOLLAM-1.

3. **COMMERCIAL TAX OFFICER-I,** PATHANAMTHITTA-I.

4. **THE TAHSILDAR,** REVENUE RECOVERY, PATHANAMTHITTA.

BY SR. GOVERNMENT PLEADER (SHRI MUHAMMED RAFIQ)

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 14/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, CJ. & K. M. JOSEPH, J.

W.A. NO. 2684 OF 2007

Dated this the 14th November, 2007

JUDGMENT

H.L. DATTU, CJ.

Aggrieved by the Orders passed by the learned Single Judge in W.P.(C). No.2684/07 dated 18.10.2007, the petitioner in the Writ Petition has presented this Writ Appeal.

2. The matter is posted for admission before this Court. Since the issue involved in this case lies in a narrow compass, with consent of the learned counsel appearing for the parties to the lis, the matter is taken up for final hearing.

3. After arguing the matter for quite some time, Shri Thampan Thomas, learned counsel appearing for the appellant would submit that this Court, without expressing any opinion on the correctness or otherwise of the order passed by the learned Single Judge, may dispose of the Writ Appeal with a direction to the First Appellate Authority to dispose of the Appeals filed by the appellant before the First Appellate Authority, within a reasonable time.

4. In our opinion, the request of the learned counsel for the appellant appears to be fair and reasonable. If the request is granted, it would not prejudice the interest of the Revenue in any manner whatsoever. In such circumstances, we feel that the Writ Appeal can be disposed of without going into the correctness or otherwise of the order passed by the learned Single Judge. Accordingly, we pass the following:

Order

i) The Writ Appeal is disposed of.

ii) The first appellate authority is directed to dispose of the Appeals filed by

the appellant/assessee for the assessment years 2001 - 02 and 2002 - 03 as expeditiously as possible and, at any rate, within three months from today.

iii) This order of us shall not be treated as a precedent in any other case.

Ordered accordingly.

H. L. DATTU
CHIEF JUSTICE

K. M. JOSEPH
JUDGE

kbk.